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MEMORANDUM FOR:

ATTENTION : Administrative Officer

FROM : Chief, Finance Division

SUBJECT : Statement of Account 144.1 Advances to Employees and
Detail Listings of Account 144.1 Advances to Employees.

1. The Finance Division has recently been queried as to the action necessary by the receiving office in processing subject material.

2. When subject material is forwarded to an office or division it becomes the responsibility of the receiving office to either deliver the material to the employee or advise the employee of the necessary action to clear his advance account.

3. The following outline of action by the receiving office or division should be followed in connection with Statements of Account forwarded quarterly.

- a. If the employee has transferred to another office or division the Statement of Account should be noted with the new office of assignment and returned to Accounts Branch, Accounts Receivable Section, so that the employee roster can be corrected. The Statement will then be forwarded to the new office by Accounts Receivable Section.
- b. If the employee has been transferred overseas to a Class A Station, the Statement of Account should be noted with the location of the employee and returned to Accounts Branch, Accounts Receivable Section, so that the employee roster can be corrected and the necessary action can be taken to transfer the advance account balance to the field station.
- c. If the employee has been transferred overseas to a Class B Station, the receiving office should forward the Statement of Account to the station and request an accounting and/or refund. Finance Division will write to the employee only at such time as the account becomes overdelinquent and payroll action is contemplated to settle the Account by payroll deductions.

4. The IBM Detail Listing of Account

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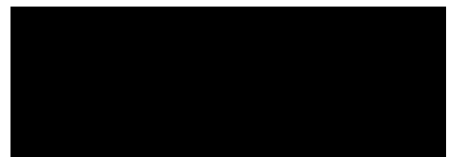
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4. The IBM Detail Listing of Account 144.1, (one employee name per page) Advances to Employees, is forwarded to the appropriate office or division the first two months of the calendar quarter for information purposes. The third month of the quarter the formal "Statement of Account" is forwarded to the office or division to be given to the employee.

5. Delinquent accounts are identified on the IBM Listings. These listings should be utilized to notify employees of the status of their accounts and to obtain necessary corrective action by the employee. If the employee has transferred to another Division or station, the following action should be taken:

- a. If the employee has been transferred to another office or division action should be in accordance with paragraph 3 a.
- b. If the employee has been transferred overseas to a Class A Station action should be in accordance with paragraph 3 b.
- c. If the employee has been transferred overseas to a Class B Station the listing should be used, by the area division or office concerned, to prepare a dispatch to the employee advising him of his outstanding advance and requesting an accounting and/or refund.

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Chief, Finance Division

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